

### ABSTRACT OF THE DISCLOSURE

The present invention provides a method of manufacturing a semiconductor element having a miniaturized structure and a semiconductor device in which the semiconductor element having a miniaturized structure is integrated highly, by overcoming reduction of the yield caused by alignment accuracy, accuracy of a processing technique by reduced projection exposure, a finished dimension of a resist mask, an etching technique and the like. An insulating film covering a gate electrode is formed, and a source region and a drain region are exposed, a conductive film is formed thereover, a resist having a different film thickness is formed by applying the resist over the conductive film, the entire surface of the resist is exposed to light and developed, or the entire surface of the resist is etched to form a resist mask, and the conductive film is etched by using the resist mask to form a source and drain electrode.